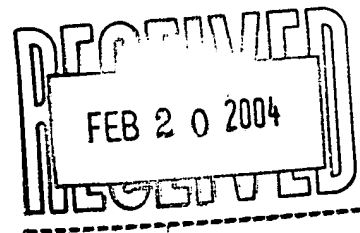


Express Mail No.: **ET176340452US**
Date of Deposit: **February 11, 2004**

Attorney Docket No. 27585-018

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Martin C. Flautt, et al.
Serial Number: 09/409,457
Filing Date: 09/30/1999
For: Superabsorbent Water-Resistant Coatings



Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

REVOCATION OF PRIOR POWER OF ATTORNEY
AND APPOINTMENT OF NEW POWER OF ATTORNEY

Neptco JV LLC, a Delaware limited liability company and owner of the entire right, title and interest in the above-identified patent application, hereby revokes all Powers of Attorney with respect to the above application and appoints the attorneys and/or agents associated with Mintz Levin Cohn Ferris Glovsky and Popeo, PC, Customer Number **30623**, as Applicants' attorneys with full power of substitution and revocation to take any and all action necessary with regard to the above application, and any patent applications and patents issuing therefrom, and to transact all business in the U.S. Patent and Trademark Office connected therewith.

Please address all telephone calls to Carol H. Peters, Registration No. 45,010, at telephone number 617/348-4914, and address all correspondence to:

Carol H. Peters, Esq.
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, PC
One Financial Center
Boston, MA 02111

Neptco JV LLC certifies under 37 C.F.R. § 3.73(b) that it is the Assignee of the entire right, title and interest in the above-identified patent application by virtue of the assignment of the patent application.

I, the undersigned, am empowered to act on behalf of the Assignee. Acting on behalf of the Assignee, I have reviewed all the documents in the chain of title of the patent application and, to the best of my knowledge and belief, title is in the Assignee identified above.

I, the undersigned, hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of the patent.

Although Applicants believe no fees are due with this submission, the Commissioner is hereby authorized to charge any deficiency to Deposit Account No. 50-0311, referencing Attorney Docket No. 27585 (Customer Number: 30623).

Respectfully submitted,

Neptco JV LLC



Signature

Name:

Kenneth Ferrell

Title:

VP Finance

Date:

1-27-04